

1. A special German investment fund to which the provisions of the German Investment Act (Investmentgesetz) apply, provided such fund is established exclusively to hold the assets of one or more of the following:
 - a. A pension fund within the meaning of Article 10(11) that is established in Germany, or
 - b. A CTA established by an employer to hold assets set aside to fund the employer's SESP provided the assets of the CTA are treated as owned by the employer under section 39 of the Fiscal Code.
2. A group trust described in IRS Revenue Ruling 81-100, as modified by IRS Revenue Rulings 2004-67 and 2011-1, provided that all of its participants are pension funds within the meaning of Article 10 (11) that are established in the United States.
3. A common trust fund (within the meaning of Internal Revenue Code section 584) provided that all of its participants are pension funds within the meaning of Article 10(11) that are established in the United States.

In the case of an entity described in paragraph 1), the investment management company (Kapitalanlagegesellschaft) shall make the claim for benefits under Article 10(3)(b) on behalf of the investment fund. In the case of entities described in paragraphs 2) or 3), the trustee of the group trust or common trust fund, as the case may be, shall make the claim for benefits under Article 10(3)(b) on behalf of the group trust or common trust fund.

Agreed to by the undersigned competent authorities:

Michael Danilack
U.S. Competent Authority

[NAME]
German Competent Authority

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2012-22

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an or-

ganization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on May 7, 2012, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in

whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Big Hope, Inc.
Elon, NC

Freedom Debt Management, Inc.
Boca Raton, FL

Lost Cherokee of Arkansas & Missouri, Inc.
Conway, AR

Marlowe Education Foundation, Inc.
Idaho Falls, ID

Richard E. Feldhake Support Foundation
Trust
Phoenix, AZ

Successful Dreams Equestrian Center
Fitchburg, MA